

Lois B. Jacob  
Commissioner of the Revenue  
Telephone: 540-372-1004  
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City of Fredericksburg  
715 Princess Anne Street  
P. O. Box 644  
Fredericksburg, VA 22404-0644

Year \_\_\_\_\_

Acct# \_\_\_\_\_

## BUSINESS LICENSE APPLICATION

Federal ID Number/Social Security Number \_\_\_\_\_  
(must provide copy of FEIN letter from IRS)

Type of Ownership ☐ Sole Proprietor ☐ Corporation\* (see below) ☐ LLC\* (see below) ☐ Partnership  
(must provide copy of Certificate of Incorporation/Organization from State Corporation Commission)

Trade Name \_\_\_\_\_

Incorporated Name \_\_\_\_\_  
(if corporation or LLC, list name as it appears on Certificate from the State Corporation Commission)

Mailing Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Owner's Name \_\_\_\_\_

Home Address of Owner \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Business Location \_\_\_\_\_

Contact Phone \_\_\_\_\_ Business Phone \_\_\_\_\_

If Sales/Excise Tax is collected, who is responsible person? \_\_\_\_\_

Detailed Description of All Proposed Business Activity \_\_\_\_\_

Date Applicant Will Begin Business in the City \_\_\_\_\_

Estimated **GROSS** Receipts at City location for current year (until December 31) \_\_\_\_\_

Signature of Owner \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

Print Name of Owner \_\_\_\_\_

Email address \_\_\_\_\_

\*Complete if incorporated or an LLC registered with the State Corporation Commission

Address of Principal Corporate Office \_\_\_\_\_

State of Incorporation/Organization \_\_\_\_\_ Date of Charter \_\_\_\_\_

Date of Qualification in Virginia if a Foreign Corporation \_\_\_\_\_

Name of Registered Agent \_\_\_\_\_

Address of Registered Agent \_\_\_\_\_

\*\*\*\*\*

### For Office Use Only

☐ Zoning Approval or Waiver Required Dst \_\_\_\_\_

☐ Occupancy Permit or Waiver Required ABC# \_\_\_\_\_

☐ Clerk of Circuit Court (Registration of fictitious name (\$10.00)) Sales Tax # \_\_\_\_\_

Code \_\_\_\_\_ Rate \_\_\_\_\_ License Tax \_\_\_\_\_

Code \_\_\_\_\_ Rate \_\_\_\_\_ License Tax \_\_\_\_\_

Flat Fee \_\_\_\_\_ Flat Fee \_\_\_\_\_ Flat Fee \_\_\_\_\_ Flat Fee \_\_\_\_\_

Deputy

**THIS LICENSE EXPIRES DECEMBER 31, ANNUALLY**

## ADDITIONAL INSTRUCTIONS

New businesses open less than 12 months, please provide the prior year actual gross receipts **and** the current year estimated gross receipts. Established businesses should report prior year gross receipts.

Your business must be properly zoned before you begin operating. (Zoning # 540-372-6412)

All fictitious names must be registered with the Clerk of the Circuit Court before this license is issued. (Clerk's Office # 540-372-1066)

### BUSINESSES WITH LESS THAN \$50,000 OF GROSS RECEIPTS

If the gross receipts for any license category are less than \$50,000, you will pay a minimum license fee of \$25 per category to obtain a business license. Any flat rate taxes for the sale of alcohol or tobacco are in addition to the minimum license fee.

### LICENSE RATES ON GROSS RECEIPTS BETWEEN \$50,000 AND \$200,000

(in addition to minimum license fee)

Wholesale merchants .....	\$.05/\$100 of gross receipts over \$50,000
Construction contractors .....	\$.16/\$100 of gross receipts over \$50,000
Retail sales of motor vehicles and vehicle fuel .....	\$.19/\$100 of gross receipts over \$50,000
Retail sales, including restaurants.....	\$.20/\$100 of gross receipts over \$50,000
Motor vehicle repair.....	\$.26/\$100 of gross receipts over \$50,000
Coin operated amusements.....	\$.26/\$100 of gross receipts over \$50,000
Commission merchants .....	\$.36/\$100 of gross receipts over \$50,000
Services-repair, personal, business and all other.....	\$.36/\$100 of gross receipts over \$50,000
Financial services.....	\$.46/\$100 of gross receipts over \$50,000
Professional and real estate services .....	\$.58/\$100 of gross receipts over \$50,000

### LICENSE RATES ON GROSS RECEIPTS OVER \$200,000

(minimum license fee does not apply)

Wholesale merchants .....	\$.05/\$100 of <b>total</b> gross receipts
Construction contractors .....	\$.16/\$100 of <b>total</b> gross receipts
Retail sales of motor vehicles and vehicle fuel .....	\$.19/\$100 of <b>total</b> gross receipts
Retail sales, including restaurants.....	\$.20/\$100 of <b>total</b> gross receipts
Motor vehicle repair.....	\$.26/\$100 of <b>total</b> gross receipts
Coin operated amusements.....	\$.26/\$100 of <b>total</b> gross receipts
Commission merchants .....	\$.36/\$100 of <b>total</b> gross receipts
Services-repair, personal, business and all other.....	\$.36/\$100 of <b>total</b> gross receipts
Financial services.....	\$.46/\$100 of <b>total</b> gross receipts
Professional and real estate services .....	\$.58/\$100 of <b>total</b> gross receipts

### FLAT RATES

Sale of mixed beverages (restaurants – based on seating capacity)\*

50-100 = \$100\*      100-150 = \$175\*      150 and over = \$250\*      Non-profit clubs = \$175\*

Sale of beer for on-premise consumption ..... \$30\*

Sale of beer for off-premise consumption..... \$25\*

Sale of wine for on-premise consumption ..... \$20\*

Sale of wine for off-premise consumption..... \$25\*

Sale of any tobacco products..... \$20\*

Itinerate merchants and/or Peddlers.....\$200 per calendar year

\*In addition to gross receipts tax; all alcohol sales must still be included in gross receipts

Contact the Office of the Commissioner of the Revenue with any questions 540-372-1004